



## BRAINSTORMS

With Fern Cox

There seems to be a good bit of interest in the forthcoming Mayor-Council election in Elba. The elections will be held until August but this week three people came into our office and indicated they intended to run for one or the other of the offices. This is good, I admire anyone who helps us keep our society a democracy. However, a few words of advice to those intending to get into City politics. Rather than just complain about the unsolved problems and promise to do something about them, attend a few council meetings and find out if there really is a practical solution to these problems. Our City Fathers can find a half-dozen places to spend every dollar collected so be sure you feel it is justified before you start making political promises.

While we are operating on the City Fathers let's add one other statement. I still don't like "clean house" politics and will not be a party to any. It is my hope that the majority of the voters in any election will look at the respective candidates and pick the one that will do the best job but sure get flustered at some of the reasons given. Along this same line, I can't promise a prospective candidate I will vote for him or her because I just don't know who their opponent will be.

I heard a joke recently that I thought was awful funny at the time. It was a political joke and started with Jim Folsom. I said something about him proving anyone could get elected if he tried hard enough. The joke moved on up through the other governors and ended with the statement that Governor George Wallace had proved we didn't need a governor at all (referring to his being gone all the time). But the majority of the people of Alabama said "We want him anyway" and I say so be it.

There is a heavy attack on Senator John Sparkman this year as he comes up for re-election. We wholeheartedly back the idea of supporting the candidate you think will do the best job but sure get flustered at some of the reasons given. Example: a group from Enterprise, Daleville, Ozark and Dothan went to Washington last fall to "save Ft. Rucker". They met with Washington politicians and discussed the matter. Senator Sparkman was in the meeting and does not object to the visit. The Wiregrass and they came home and split in forty different directions their efforts to "replace John Sparkman". Now they all should know that nothing is achieved in those public hearings, the decisions are made between individuals after the meetings are over and besides John Sparkman could do more to help Ft. Rucker asleep than many of the suggestions. Replacements could do if they stayed awake for the entire six year term!

55 AU BUSINESS TIPS 55

## Planning Holds Key To Business Growth

AUBURN UNIVERSITY SCHOOL OF BUSINESS

When someone thinks of small business, the idea of growth normally is not associated. Yet growth is just as important to a business as is to any living thing. If a tree stops growing, it begins to die. So it is with a business, probably yours. However, businesses cannot afford to "just grow" without any guidance, there must be some direction to the firm's growth. Increasing sales, greater inventory or a new branch plant may give the impression of growth, but these factors may actually mean higher costs and lower profits. It is hard to call reduced profits a sign of real growth.

The key to growth of a business is planning, and a crystal ball is not needed to look into the future to make the decisions required to insure growth. This planning means an evaluation not only of all aspects of the firm's operations but also of the

industry trends, competitors' actions and customer desires.

How you, as the small business owner, react to these considerations is important. If you recognize what is happening in your company, you are in a much better position to make plans.

According to the Small Business Administration, several criteria serve as measures for the success of a business: (1) rate of employee growth, (2) rate of increase in the owner's investment, (3) rate of return on the investment, and (4) rate of return on sales. Since expenses tend to rise, they may cut profits if not stimulated by better personal salesmanship.

Your gross margin must be adequate to cover your expenses and an acceptable profit. Higher prices in an obvious way to increase your gross margin, but these prices should not be ignored. Better buying techniques, improved inventory control, sharper salesmanship and increased use of cash discounts will all help to improve your gross margin.

Operating expenses must be brought under control also. Study your cost accounts to determine if any reductions can be made. You may be spending more money than necessary to run your business. Plan realistic expense budgets, and use them to guide your operations.

If you cannot lower costs or raise prices, you must sell more. The more often you "turn over" your inventory, the more you improve your financial situation. Advertising aimed at a well-defined market and a greater variety of goods are important here. Also, look for slow movers which needlessly tie up your operating funds.

Once you have made plans which will aid the continued growth of your business, you must see that these plans are carried out. Not all of your plans will work, and when they do not, you will need to study the results to learn why they failed. Then you can make new plans.

As your business grows, it will be more difficult to manage. Change the routine tasks at the same time. You may need to turn the work over to others. The factors needed for growth—planning, supervising, and controlling—are a full time job, and growth is needed for the continued success of your business.

## BULLETIN BOARD

This space made available Each Week By:  
NATIONAL SECURITY INSURANCE COMPANY

## AMERICAN LEGION &amp; AUXILIARY

MEETING MARCH 10, 7:00 p.m.

## SOFT DRINK BOTTLES

Pickup Service by Band Uniform Fund Raising Members  
Pick up THURSDAY, MARCH 9, 1972  
Phone Bert Morrow - 897-2958

For any local community non-profit organization  
Contact The Elba Clipper For Use Of This Space

## Taxpayers Ask IRS

Q I sold my home last December at a \$5,000 profit. Do I have to report this as income when I file my 1971 return?

A Not if, within one year before and one year after you buy and occupy another residence that costs as much or more than the sales price of the old residence. Additional time is allowed if you construct the new residence or you were on active duty in the U.S. Armed Forces. In such a case, the tax is postponed, not forgiven. Any gain not taxed in the year you sell your old residence is subtracted from the cost of the new residence giving you a lower basis to be used in the event of a later disposition. If you sell the new residence in a later year, and again replace it under similar circumstances, any tax on gain you realize may continue to be postponed.

Q I won a new car last year in a radio contest. Do I have to pay tax on the prize?

A Yes. Prizes and awards you receive in goods or services must be included in your income at their fair market value.

Q I paid my daughter's medical expenses from the local hospital. Do I include these premiums in the amount of support I furnished her for government printing office, Washington, D.C. 20542.

A Yes. You may include as an item of support medical insurance premiums you paid, including (1) health, dental, vision, and other medical and dental care. However, benefits received from medical insurance policies are not includable in support.

Q After four years of attending college full-time and working part-time to help pay

for it, I graduated last year and took a full-time job. Can I use income averaging to reduce my tax?

A Before you can consider income averaging, a basic requirement is that you must have furnished 50 percent or more of your support during each of the four years prior to 1971. IRS Publication 502, "Computing Your Tax Under the Income Averaging Method," explains all the details of income averaging. It is available free by dropping a postcard to your IRS district office.

Q I used to receive damages for injuries I incurred in an auto accident. I settled for \$25,000 before we ever got to trial. Is the \$25,000 tax-free?

A Yes if it is compensation for personal injury or illness. Such compensation is not taxable, whether you receive it after trial or through settlement.

Q Where can I get a copy of the IRS booklet, "Your Federal Income Tax?"

A You can buy it for 75 cents at larger Post Office stations, IRS district offices, and branch offices of the U.S. Government Printing Office.

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## LETTERS TO

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March 3, 1972

Rt. 5, Box 90  
Elba, Ala. 36323

The Elba Clipper  
John Fernin Cox  
Elba, Alabama 36323

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## The President's Trip

Bill Dickinson  
Elba, Ala. 36323

Last week on the floor of the U. S. House of Representatives, I spoke for the question of President Nixon's trip to Communist China and to the resulting joint communiqué which followed. I do not share the views of those who have categorically condemned the President's trip on principle.

President Nixon is a shrewd bargainer, a patriotic American leader, and an avowed anti-communist. He is not given to naive generalizations about the world and the power relationships which exist among the nations. The visit to Peking has, I believe, further enhanced China's position in the world.

Those in America who have been shocked and appalled by the thoughts of an American President visiting Communist China, should reflect more on the traumatic aspects the visit has had on the Chinese public, I am referring to the fact that this the first time in a generation that the Chinese people have had an opportunity to view an American portrayed in a favorable light. The impact could justify the visit on the Chinese people's side.

Unprecedented, I applied and enthusiastically supported President Nixon's trip to China, as well as the resulting communiqué. There was no capitulation to the Chinese, nor was there a surrender of our principles. There were no secret negotiations, no back channel communications, and no future communications and an end to the "back channel" communications.

Should anyone be interested in the visit, the organization file can tell you of the two visits which fall into this category. There are also certain limitations, such as stock. For details, see IRS Publication 502, "Computing Your Tax Under the Income Averaging Method," available from your IRS district office.

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# EHS REPORT



## Thank You Mrs. Padgett

We, the editors of this week, would like to recognize a teacher at Elba High School that has done an outstanding job through the years. Aside from her teaching job of 4 classes a day, 5 days a week she is the French Club sponsor, President of the Elba Teachers' Association, secretary and Sunday School teacher also choir director for the Whitewater Baptist Church and a house wife. Each year as the French Club and Junior Class sponsor she is responsible for these two floats at homecoming, the annual magazine sale, French Club Convention, and the prom. Also she is responsible each week for seeing that the E. H. S. report gets to Mr. Cox on time.

We have been speaking of Mrs. Sylvia Padgett, wife of Jack Padgett, Mrs. Padgett has been teaching at Elba High School for 10 years and she is a graduate of Troy State University. Before college she attended Enterprise High School.

Mrs. Padgett is active

The Editors,

## AEA

To many students AEA is Panama City; to many teachers it is Birmingham. On the other hand, to some students AEA is staying at home for rest and relaxation and to some teachers it is just the same or maybe even some spring cleaning.

Seriously, AEA is the Alabama Education Association, a time when thousands of professional educators will converge on Birmingham, Alabama, March 15-17, for the 1972 AEA Convention. This year's convention promises to be the best yet with such prominent figures as Governor George C. Wallace, Lieutenant Governor J. B. Battle, Attorney General Bill Battle, House Speaker C. Sage Lyons, Mrs. Catherine Barlett,

Vice-President of the National Education Association, and the Birmingham Symphony Orchestra appearing on the program.

As usual the spotlight will be on teachers. Since the AEA Convention provides a showcase for the teaching profession, the annual meeting of educators in Birmingham offers an excellent opportunity to let Alabama know what great teachers have in their profession.

Wellington (Ohio) Enterprise.

"An open mind is an asset, but don't let your mind become so open that nothing stays in it." - N. D. Williams, Holmes County (Fla.) Advertiser.

"Nothing seems to make a tack sharper than stocking feet." - May G. Wood, the

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## Twenty-First Annual French Club Convention

The Twenty-First Annual Convention of Alabama Federation of French Clubs was held March 3-4 in Tuscaloosa, Alabama, at the University of Alabama. We left Friday morning at 8:15. After making stops at ABAM, Arby's and Price's Donuts in Montgomery, we arrived in Tuscaloosa shortly after 1:30. We enjoyed a delicious meal at Morrison's Cafeteria.

Afterwards we went to the Graves Hall on the campus of the University to register, set up our exhibit, and look at other exhibits. At 2:00 the members of the Board of Examiners met to discuss the Scholarship Award. A meeting of the Executive Board which consists of the Federation officers and sponsors was held at 3:00. Group discussions were also held at 3:00 for all delegates to attend. Each delegate could attend the discussion of his choice.

Groups to choose from were as follows: (1) French Club Planning moderated by Sidney Lanier High School; (2) Role of French in Alabama moderated by John Carroll High School; (3) How to finance French Club activities moderated by Elba High School; (4) French Courses in College moderated by Selma High School; (5) Travel and Study abroad moderated by Davidson High School; (6) French Actualite moderated by Sidney Lanier High School; (7) Meet Foreign Teachers moderated by Mountain Brook High School; (8) Group discussions moderated by 4:00 and all delegates went to a General Assembly where Sidney Lanier High School presided. A short invocation was given by Douglas E. Jones, Dean of the College of Arts and Sciences. James L. Nisbet, Director of High School Services of the University of Alabama made some announcements and

changes in the plans. Songs which everyone enjoyed were led by Brooke-Hill School, the Chief De Chant. Reports from each discussion group, which were held earlier, were given. The meeting was then adjourned so that everyone could get to the banquet on time.

The convention banquet was held in the Union Ballroom. Sidney Lanier High School presided with secretary Selma High School and an invocation given by Davidson High School. Dr. Charles Beaumont Wicks, Head of the Department of Romance Languages at the University welcomed everyone to the banquet. A response was given by Wemona High School. Mrs. Joanna Bredelove Crane, the Modern Language Consultant for the State Department of Education, Montgomery, Alabama, greeted everyone cheerfully. Guests from the International House at Jacksonville State University were introduced. Special Music was then given by Mountain Brook High School. At 8:30 the judges judged the exhibits. At 9:00 another General Assembly was held at Tuscaloosa Jr. High School. Then the group competition was held. Our group drew number one so we were first. We, the audience, thought our play, "The Necktie" was perfect. We are proud of Melanie Carley, Alice

Brumson, and Jack Brumson for doing such a good job. From 10:00 to 10:15 cokes were served. Then at 10:15 individual competition was held. Mary Collier entered this from our school. She did a recitation of nursery rhymes in French. We also thought Mary did a wonderful job. We were very pleased.

At 11:30 another General Assembly was held. Group singing was led by Brooke-Hill High School. Presentations of the awards were then given. The awards were as follows: Sidney Lanier won first place in the oral competition; Mountain Brook High School won first place in the group competition; Elba High School tied with Good Hope High School for second place in the exhibits. Election of officers for next year were held. Elba High School was nominated for secretary. After the installation of the officers, everyone was led in singing the French National Anthem, "La Marseillaise." There being no further business, the Twenty-First Annual Convention of Federated French Clubs was adjourned until next year.

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## Couple Exchange Vows in Westside Church

Miss Kaye Mack became the bride of Jerry Griswold at seven o'clock on March 11 at the Westside Baptist Church.

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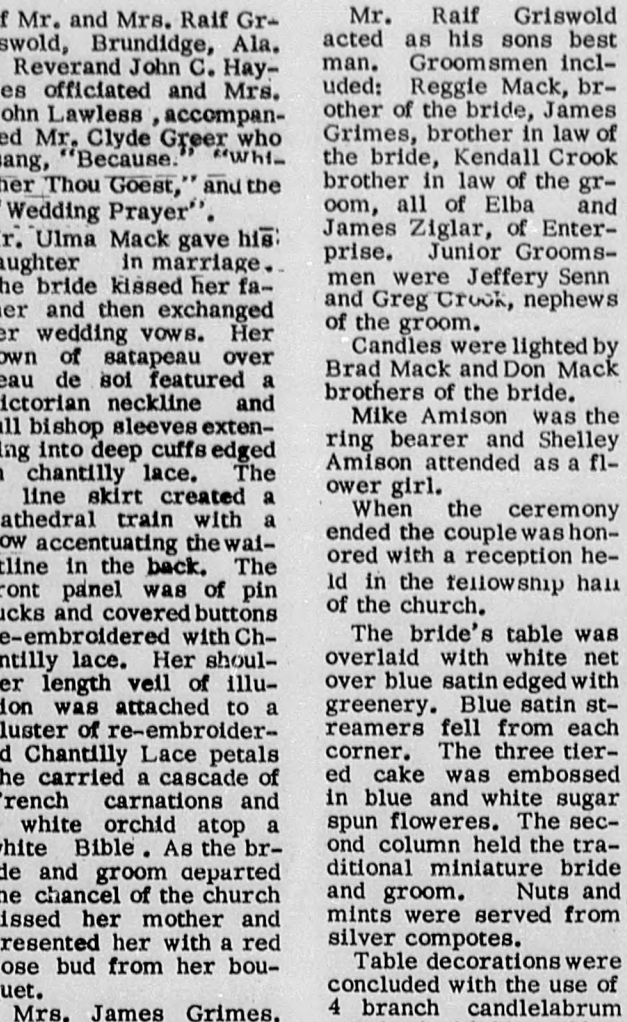
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## Coffee County Lake

Now Under New Management  
FOY and ANN PHELPS

\*\*\*\*\*  
All Kind of Artificial & Live Bait  
\*\*\*\*\*

OPEN ALL THE TIME  
SUNRISE TO SUNSET

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All Kind of Artificial & Live Bait  
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# COOK CHEVROLET

## HAS THE FINEST SELECTION OF NEW CARS SINCE THE 1972'S HIT THE MARKET

**COOK**

**CHEVROLET**

**HAS THE FINEST SELECTION OF NEW CARS SINCE THE 1972'S HIT THE MARKET**

**THE 1972'S NOW STARRING...**

**Chevelle Malibu Sport Coupe**

**Camaro Coupe**

**Monte Carlo Custom**

**Vega Kamback Wagon**

**COOK**

**CHEVROLET**

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**Wish I'd Said THAT**

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## CONSUMER OR WORKER PROTECTION?

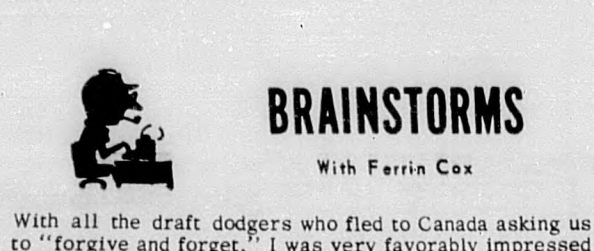
A new star has risen over Washington, D.C., called "Consumer Protection" and most politicians seem to have hitched their bandwagons to it.

The idea is to create a new government bureau to be called a Consumer Protection Agency. One of its chief duties would be to publicize and promote legal action with regard to all the faults in products and services common to the community, including management and all of the persons employed in the plants, stores and other workshops of the nation.

For example, the new agency would receive all customer complaints and put them on public display. It would be empowered to demand private company data and the files of other federal agencies to obtain complaints for public display. Reports would be written, press releases issued, federal actions started, private lawsuits encouraged—all to get nationwide publicity critical of companies, their products, and their operations.

What could companies look forward to? Lost confidence, lost customers, lost sales, and lost respect in their communities and industries. Also, there would be lost products, lost production time, and lost money, time and talent fighting public and legal battles.

What could consumers look forward to? Higher prices and taxes. What can employees look forward to? Lost jobs. "Consumerism" as a voluntary, do-your-own-thing movement may be keeping those who provide goods and services on their toes. But, putting consumer advocates on the federal payroll with power to condemn products, ruin sales, raise prices and kill jobs is "protection" we can do without.



## BRAINSTORMS

With Farin Cox

With all the draft dodgers who fled to Canada asking us to "forgive and forget," I was very favorably impressed

## Rapid Rise In National Debt

JIM ALLEN

When I rose to speak in the United States Senate on the bill to raise again the debt limit of the United States Government, the Senate had been in session that day for a little more than four hours. I pointed out that in that four-hour period the interest on the national debt had already run to \$10,000,000. The interest on our debt runs right at \$60,000,000 a day or around \$21 billion a year. This is more than a billion dollars more per year than the yearly cost to our country of fighting World War I.

Three decades ago, in 1941, Congress set out to control Federal spending by imposing an overall limit on the national debt. The first ceiling was aimed at Franklin D. Roosevelt who was thought at that time to be a big spender, but would be considered a piker today. In the 1930's the total budget for everything the federal government spent was some \$7 billion, which is a third of what we now pay in interest alone each year.

Since 1941 federal spending has soared more than 1500 percent. Debt has

jumped almost 800 percent. Congress has raised the debt ceiling 23 times—sometimes more than once in a year.

The federal budget has shown a deficit every year since 1961. The total of budget deficits will be capped this year by an act of the nation debt had already run to \$10,000,000. The interest on our debt runs right at \$60,000,000 a day or around \$21 billion a year. This is more than a billion dollars more per year than the yearly cost to our country of fighting World War I.

Those who must bear the responsibility for this sorry record—and the Congress must accept a major share of that responsibility—cannot blame the high cost of national defense or the Vietnam war alone. The facts are that it is also the tremendous increase in the expenditures of the government for domestic-civilian programs which has built up this huge debt and requires the Congress repeatedly to raise the debt limit.

The whole idea of setting up a budget for government is to set a limit on spending, and this limit should be no more than anticipated income. Since our economy is based partially on faith in our government, we have, throughout the years, al-

ven some flexibility to federal budgeting by establishing a ceiling on the amount of debt that will be allowed.

In the face of Presidential requests for a record \$246.3 billion budget, and a \$50 billion increase in the national debt ceiling, the House of Representatives and Congress to an airtight limit on the debt. For years, we have been seen prescribes result in expensive new programs, increases in old programs, and built-in increases in fixed costs to take care of inflationary spirals, all of which lead to runaway spending. By having statutory limit imposed early in this session, the big spenders in Congress and in the Administration will have full

knowledge of the limits to which funds may be applied. It is obvious that last, apply brakes to deficit spending.

My Neighbors

"Stretch the roast, company's coming," she says.

SS AU BUSINESS TIPS SS

## Taxpayers Ask IRS

This column of questions and answers on federal tax matters is provided by the local office of the U.S. Internal Revenue Service and is published as a public service to taxpayers. The column answers questions most frequently asked by taxpayers.

Q: What effect will the new tax law have on the amount of tax withheld from my paycheck in 1972?

A: As a result of changes in the withholding system for 1972, single employees earning up to \$23,000 a year and married employees, whose spouses are not employed, with earnings up to \$31,000 a year, can generally expect to have their tax withheld less than in 1971.

Q: I was out on strike last spring. Do I have to pay tax on the strike benefits I received?

A: Yes, strike benefits are taxable, unless the IRS clearly states they are not. Employees should (1) claim the withholding exemption to which they are entitled, and (2) provide complete information. It is available free by dropping

with the editorial cartoon in Wednesday's Montgomery Advertiser which showed John Q. Public telling a draft dodger, "Later, I've got some other fellows on my mind!"

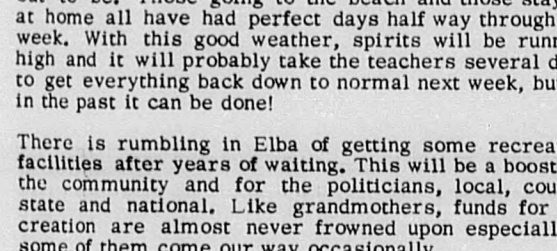
In the background were rows and rows of men with their heads slightly bowed and big POW stenciled across their prison garb. As far as I am concerned those draft dodgers have already gotten more from this country than they deserve!

The Elba Clipper was low bidder on publishing the List of Qualified Voters this year, a fact in which we take a certain amount of pride. However, we do have mixed emotions on the matter. In the past, for as far back as anyone involved remembers, the poll list has been published in a newspaper on both sides of Coffee County. The newspaper got paid for the work and divided the profits with the other. Due to conflicts in Enterprise this year we all had to "butt with our own heads." This resulted in a much cheaper price but it was at the expense of those it is intended to serve, namely—THE PEOPLE—because this year it will be published only for the 2350 people who read The Elba Clipper while those in Enterprise can only wonder if they are listed as voters. Dollars-wise we are ahead but service-wise we feel that somewhere or another we are falling short of our past performances.

Elba school students and teachers got a whole week vacation this year for AEA and a perfect what it turns out to be. Those going to the beach and those staying at home all have had perfect days half way through the week. With this good weather, the spring will be running high and it will probably take the teachers several days to get everything back down to normal next week, but as in the past it can be done.

There is rumbling in Elba of getting some recreation facilities after years of waiting. This will be a boost for the community and for the politicians, local, county, state and national. Like grandmothers' funds for recreation are almost never frowned upon especially if some of them come our way occasionally.

With all the draft dodgers who fled to Canada asking us to "forgive and forget," I was very favorably impressed



## SENATOR SPARKMAN ANSWERS

## QUESTIONS FROM READERS

Dear Senator Sparkman: I am a student at the University of Alabama and I am interested in obtaining summer employment in Washington, D.C. I would appreciate any information you might have available on how to make application.

ANSWER: Normally, I try to place as many students as I can in various government agencies, however, a summer civil service examination is required in most cases. As you can well imagine there are almost always more applicants than jobs available. In fact, most jobs for the summer have already been filled. Applications for these jobs should always be made at least six months in advance. Let me suggest that you contact my office in December 1971 in order that I may supply you with the information on how to apply for the examination. At that time, I shall keep your resume on file just in case

you have been accepted. I have introduced a bill, S. 3274, which would create the Sipey Wild Area. In addition, I have introduced legislation to establish a Southeastern Wild Area Preserve. The LEAA awards funds to participating colleges and universities, which in turn make grants and loans available to qualified students. For further information you may wish to contact the student aid office at Auburn, which is a participating institution.

Dear Senator Sparkman: I am a freshman at Auburn University and wish to obtain some information about a career in law enforcement. Particularly, I would be interested in finding out if there is a student aid program for persons preparing for a law enforcement career.

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Dear Senator Sparkman: What is the status of the proposal to establish the Sipey Wilderness Area in the Bankhead National Forest?

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